

Exhibit H

K&L|GATES

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July 5, 2007

Marc C. Levy
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VIA FEDERAL EXPRESS

John B. Williams
Jones Day
51 Louisiana Avenue N.W.
Washington, D.C. 20001-2113

Re: Ultreo Advertising

Dear John,

Thank you for your letter of June 26, 2007. Ultreo appreciates your interest in avoiding misunderstandings in the future. For that reason, because your recent letter is not accurate, we would like to take this opportunity to advise you of those inaccuracies.

First, all of Ultreo's past and current advertising -- including the claim concerning the plaque bacteria removal capacity of the ultrasonic feature of the Ultreo -- is truthful, substantiated and not misleading.

Second, your assumptions concerning the changes that should be made to Ultreo's advertising based on my June 14, 2007, letter are incorrect. My letter speaks for itself.

Third, your characterization of Ultreo's undertaking from my June 14 letter is incorrect. In that letter, I wrote that Ultreo will not refer to the capacity of the ultrasonic feature of the product by itself (including the bubbles activated by such ultrasound) to remove plaque bacteria "in its consumer advertising and packaging." In order to avoid any potential misunderstanding, Ultreo does not intend to remove truthful references to laboratory studies regarding the capacity of the ultrasonic feature of the product to remove plaque bacteria in its advertising to the dental professional community.

Finally, iterating what I wrote in my June 14 letter, Ultreo considers this matter closed and will not make any further changes in response to Procter & Gamble's demands. If Procter & Gamble remains unsatisfied, we suggest that it submit its claims to the National Advertising Division of the Better Business Bureau, which we believe would be an appropriate forum to resolve the matter.


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This letter is written without prejudice to Ultreo's legal and equitable rights and defenses, all of which are specifically reserved.

If you have any questions, please call me.

Very truly yours,

KIRKPATRICK & LOCKHART PRESTON GATES ELLIS LLP

By 
Marc C. Levy

MCL:w1

cc: Jack Gallagher
Stephen Durchslag, Winston & Strawn LLP

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